

CLAIM AMENDMENTS:

1. (Currently Amended) A method of creating ~~an email~~ a usage record for a short message system (SMS) comprising:
 - receiving an input signal;
 - creating an SMS ~~an email~~ usage record in response to the input signal;
 - creating an event jacket associated with the SMS ~~email~~ usage record;
 - receiving a command to send an SMS ~~email~~ message;
 - receiving a confirmation signal after the SMS ~~email~~ message has been sent; and
 - creating an SMS ~~email~~ leg jacket including at least one of an identifier record, ~~the at least one record including information relating to the email message~~ a destination address record, a source address record, a size record, an attachment record, a provider record, an urgency record, a delivery record, a class record, a reoccurrence record, a recipient record, a second time record, a second date record, a delivery receipt record and a bill-to record.
2. (Original) The method of claim 1, wherein the input signal is received from a communication device.
3. (Original) The method of claim 2, wherein the communication device includes one of a telephone, a paging unit, a cellular telephone, a satellite telephone, an Internet telephone and a personal computer.

4. (Original) The method of claim 1, wherein the instruction signal is received at a communication node from a communication device.

5. (Original) The method of claim 1, wherein the instruction signal is generated by a communication node.

6. (Original) The method of claim 1, wherein the confirmation signal is received at a communication node.

7. (Original) The method of claim 1, wherein the event jacket includes at least one of an end user identification record, an end user device identification record, a first time record and a first date record.

8. through 17. (Canceled)

18. (Currently Amended) A method of creating ~~an email~~ a usage record for a short message system (SMS) comprising:

- creating an SMS ~~email~~ usage record;
- creating an event jacket associated with the SMS ~~email~~ usage record;
- sending an SMS ~~email~~ message; and
- creating an SMS ~~email~~ leg jacket including at least one of an identifier record, ~~associated with the email message~~ a destination address record, a source address record, a size record, an attachment record, a provider record, an urgency record, a delivery record, a class record, a reoccurrence record, a recipient record, a second time record, a second date record, a delivery receipt record and a bill-to record.

19. (New) The method of claim 18, wherein the input signal is received from a communication device.

20. (New) The method of claim 19, wherein the communication device includes one of a telephone, a paging unit, a cellular telephone, a satellite telephone, an Internet telephone and a personal computer.

21. (New) The method of claim 18, wherein the instruction signal is received at a communication node from a communication device.

22. (New) The method of claim 18, wherein the instruction signal is generated by a communication node.

23. (New) The method of claim 18, wherein the confirmation signal is received at a communication node.

24. (New) The method of claim 18, wherein the event jacket includes at least one of an end user identification record, an end user device identification record, a first time record and a first date record.